



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

Principal Office: 72 PARK AVE
SHEBOYGAN, WI 53081

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DEBRA L NIELSON of _____
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/13/2006
(Date)

ACCOUNTS MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF SHEBOYGAN WATER UTILITY

Utility Address: 72 PARK AVE
SHEBOYGAN, WI 53081

When was utility organized? 7/15/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOE TRUEBLOOD

Title: SUPERINTENDENT

Office Address:

72 PARK AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 459 - 3800 EXT 3805

Fax Number: (920) 459 - 4325

E-mail Address: swuadmin@excel.net

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR. GERALD R VAN DE KREEKE, CPA

Title: PRESIDENT

Office Address:

1530 S 12TH ST
SHEBOYGAN, WI 53081

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. JOHN A KNEPEL, CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRUASE & COMPANY LLP
115 S 84TH ST SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com**Date of most recent audit report:** 5/6/2005**Period covered by most recent audit:** 1/1/04-12/31/04

Names and titles of utility management including manager or superintendent:

Name: MR JOE TRUEBLOOD**Title:** SUPERINTENDENT**Office Address:**
72 PARK AVE
SHEBOYGAN, WI 53081**Telephone:** (920) 459 - 3800 EXT 3805**Fax Number:** (920) 459 - 4325**E-mail Address:** swuadmin@excel.net

Name of utility commission/committee: Sheboygan Board of Water Commisioners

Names of members of utility commission/committee:

MR ALLAN J HENDRICKSON, ENG, SECRETARY

MR MICHAEL J SCHROEDER, MEMBER

MR GERALD R VAN DE KREEKE, CPA, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,815,613	4,673,531	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,928,014	2,665,414	2
Depreciation Expense (403)	592,010	538,728	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	756,984	723,128	5
Total Operating Expenses	4,277,008	3,927,270	
Net Operating Income	538,605	746,261	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	538,605	746,261	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	121,727	56,019	10
Miscellaneous Nonoperating Income (421)	56,484	511,639	11
Total Other Income	178,211	567,658	
Total Income	716,816	1,313,919	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(25,129)	(25,129)	12
Other Income Deductions (426)	50,481	47,695	13
Total Miscellaneous Income Deductions	25,352	22,566	
Income Before Interest Charges	691,464	1,291,353	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	213,548	108,368	14
Amortization of Debt Discount and Expense (428)	601	901	15
Amortization of Premium on Debt--Cr. (429)	33	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	214,116	109,269	
Net Income	477,348	1,182,084	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	23,076,325	21,894,241	20
Balance Transferred from Income (433)	477,348	1,182,084	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	4,621	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	23,549,052	23,076,325	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,815,613		4,815,613	1
Total (Acct. 400):	4,815,613	0	4,815,613	
Operation and Maintenance Expense (401-402):				
Derived	2,928,014		2,928,014	2
Total (Acct. 401-402):	2,928,014	0	2,928,014	
Depreciation Expense (403):				
Derived	592,010		592,010	3
Total (Acct. 403):	592,010	0	592,010	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	756,984		756,984	5
Total (Acct. 408):	756,984	0	756,984	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	538,605	0	538,605	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTED FUNDS AND WATERMAIN ASSESSMENTS DUI	121,727	0	121,727 11
Total (Acct. 419):	121,727	0	121,727
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		56,484	56,484 12
NONE	0	0	0 13
Total (Acct. 421):	0	56,484	56,484
TOTAL OTHER INCOME:	121,727	56,484	178,211

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(25,129)		(25,129) 14
NONE	0	0	0 15
Total (Acct. 425):	(25,129)	0	(25,129)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		50,481	50,481 16
NONE	0	0	0 17
Total (Acct. 426):	0	50,481	50,481
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(25,129)	50,481	25,352

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	213,548		213,548 18
Total (Acct. 427):	213,548	0	213,548
Amortization of Debt Discount and Expense (428):			
AMORITIZATION OF DEBT DISCOUNT & EXP ON BOND IS	601		601 19
Total (Acct. 428):	601	0	601
Amortization of Premium on Debt--Cr. (429):			
AMORITIZATION OF DEBT PREMIUM ON BOND ISSUE	33		33 20
Total (Acct. 429):	33	0	33
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	214,116	0	214,116
NET INCOME:	471,345	6,003	477,348
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	22,590,372	485,953	23,076,325 24
Total (Acct. 216):	22,590,372	485,953	23,076,325
Balance Transferred from Income (433):			
Derived	471,345	6,003	477,348 25
Total (Acct. 433):	471,345	6,003	477,348
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ELIMINATION OF 90 BOND DISCOUNT	4,621	0	4,621 27
Total (Acct. 435)--Debit:	4,621	0	4,621
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	23,057,096	491,956	23,549,052

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,815,613	0	0	0	4,815,613	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(404)				(404)	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,816,017	0	0	0	4,816,017	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,271,048	5,147	1,276,195	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	107,995	572	108,567	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	5,719	(5,719)	0	18
All other accounts			0	19
Total Payroll	1,384,762	0	1,384,762	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	32	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	37,085,349	35,498,839	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,246,728	8,792,913	2
Net Utility Plant	27,838,621	26,705,926	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	27,838,621	26,705,926	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	4,903,262	1,451,121	8
Special Funds (125-128)	1,549,948	1,354,536	9
Total Other Property and Investments	6,453,210	2,805,657	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	458,553	812,888	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	700,648	709,567	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	203,900	218,357	18
Materials and Supplies (151-163)	183,558	145,192	19
Prepayments (165)	37,935	29,249	20
Interest and Dividends Receivable (171)	15,127	12,630	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,600,271	1,928,433	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	5,222	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	5,222	
Total Assets and Other Debits	35,892,102	31,445,238	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,640,701	1,640,701	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	23,549,052	23,076,325	28
Total Proprietary Capital	25,189,753	24,717,026	
LONG-TERM DEBT			
Bonds (221-222)	7,926,038	3,691,326	29
Advances from Municipality (223)	22,846	22,846	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	7,948,884	3,714,172	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	155,372	577,557	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	1,274	444	35
Taxes Accrued (236)	676,089	645,478	36
Interest Accrued (237)	78,174	30,003	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	7,133	9,302	41
Total Current and Accrued Liabilities	918,042	1,262,784	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	1,920	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	452,336	477,465	44
Total Deferred Credits	454,256	477,465	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	944,617	864,291	47
Miscellaneous Operating Reserves (265)	436,550	409,500	48
Total Operating Reserves	1,381,167	1,273,791	
Total Liabilities and Other Credits	35,892,102	31,445,238	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	35,498,839	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	32,002,181	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,827,038	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	256,130				9
Total Utility Plant	37,085,349	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	8,604,938	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	641,790	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	9,246,728	0	0	0	
Net Utility Plant	27,838,621	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	8,201,603				8,201,603	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	592,010				592,010	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	47,458				47,458	6
Accruals charged other						7
accounts (specify):						8
Veh & Equip, Comp depr to sewer ut	54,244				54,244	9
Salvage	8,431				8,431	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	702,143	0	0	0	702,143	16
Debits during year						17
Book cost of plant retired	285,404				285,404	18
Cost of removal	12,110				12,110	19
Other debits (specify):						20
Trade of Vehicle	1,294				1,294	
					0	
					0	23
					0	24
Total debits	298,808	0	0	0	298,808	25
Balance end of year (111.1)	8,604,938	0	0	0	8,604,938	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	591,310				591,310	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	50,481				50,481	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	50,481	0	0	0	50,481	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	641,791	0	0	0	641,791	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	183,558	145,192	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>183,558</u>	<u>145,192</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1,205,000 issue 11-15-90	901	5222	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
4,900,000 ISSUE 1-1-05	1,953	33	1,920	2
Total			<u>1,920</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,640,701	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,640,701</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1989 Water Utility Revenue Bonds	10/15/1989	10/15/2009	9.25%	0	1
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	6.77%	0	2
2004 WATER UTILITY REVENUE BONDS	03/10/2004	05/01/2023	2.75%	3,026,038	3
2005 WATER UTILITY REVENUE BONDS	09/01/2005	09/01/2025	4.00%	4,900,000	4
Total Bonds (Account 221):				7,926,038	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 7,926,038

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Water main to UW Sheboygan	11/15/1963	00/00/0000	0.00%	22,846	1
Total for Account 223				22,846	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	645,478	1
Accruals:		
Charged water department expense	740,349	2
Charged electric department expense		3
Charged sewer department expense	34,565	4
Other (explain):		
NONE		5
Total Accruals and other credits	774,914	
Taxes paid during year:		
County, state and local taxes	645,478	6
Social Security taxes	94,168	7
PSC Remainder Assessment	4,657	8
Other (explain):		
NONE		9
Total payments and other debits	744,303	
Balance end of year	676,089	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1989 WATER UTILITY REVENUE BONDS \$475,000	4,926	30,149	35,075	0	1
1990 WATER UTILITY REVENUE BONDS \$550,000	10,886	41,430	52,316	0	2
2004 WATER UTILITY REVENUE BONDS 3,152,000	14,191	77,365	77,986	13,570	3
2005 WATER UTILITY REVENUE BONDS 4,900,000		64,604	0	64,604	4
Subtotal	30,003	213,548	165,377	78,174	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
None	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	7
Subtotal	0	0	0	0	
Total	30,003	213,548	165,377	78,174	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
APPROPRIATED	4,903,262	2
Total (Acct. 124):	4,903,262	
Sinking Funds (125):		
BOND REDEMPTION FUND, SAFE DRINKING WATER LOAN	605,331	3
Total (Acct. 125):	605,331	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
EMPLOYEE INVESTMENT IN ICMA AND WI DEFERRED COMP	944,617	5
Total (Acct. 128):	944,617	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	700,648	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	700,648	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
WATERMAIN ASSESSMENTS, CHGS ASSOC WITH BILLING SEWER AND STORM WATER	203,900	16
Total (Acct. 145):	203,900	
Prepayments (165):		
PREPAID INSURANCE AND POSTAGE	37,935	17
Total (Acct. 165):	37,935	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	452,336	24
NONE		25
Total (Acct. 253):	452,336	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	29,644,935	0	0	0	29,644,935	1
Materials and Supplies	164,375	0	0	0	164,375	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	8,403,270	0	0	0	8,403,270	4
Customer Advances for Construction					0	5
Regulatory Liability	464,900	0	0	0	464,900	6
NONE					0	7
Average Net Rate Base	20,941,140	0	0	0	20,941,140	
Net Operating Income	538,605	0	0	0	538,605	8
Net Operating Income as a percent of						
Average Net Rate Base	2.57%	N/A	N/A	N/A	2.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	477,465	0	0	0	477,465	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	25,129	0	0	0	25,129	3
Other (specify):						
NONE					0	4
Balance End of Year	452,336	0	0	0	452,336	

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

General footnotes

Account 435 Misc debit to surplus - elimination of 90 bond discount. 90 bonds were advance refunded in 2005 using existing utility funds.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Receivables from municipality for watermain assessments and charges associated with the Utility billing sewer service charges and storm water charges for the City of Sheboygan.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,733,429	4,587,706	1
Total Sales of Water	4,733,429	4,587,706	
Other Operating Revenues			
Forfeited Discounts (470)	20,909	22,088	2
Miscellaneous Service Revenues (471)	13,919	16,104	3
Rents from Water Property (472)	15,180	13,500	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	32,176	34,133	6
Total Other Operating Revenues	82,184	85,825	
Total Operating Revenues	4,815,613	4,673,531	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	22,661	56,506	7
Pumping Expenses (620-633)	635,572	589,153	8
Water Treatment Expenses (640-652)	773,446	677,656	9
Transmission and Distribution Expenses (660-678)	659,420	603,436	10
Customer Accounts Expenses (901-905)	96,845	103,849	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	740,070	634,814	13
Total Operation and Maintenance Expenses	2,928,014	2,665,414	
Other Operating Expenses			
Depreciation Expense (403)	592,010	538,728	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	756,984	723,128	16
Total Other Operating Expenses	1,348,994	1,261,856	
Total Operating Expenses	4,277,008	3,927,270	
NET OPERATING INCOME	538,605	746,261	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	17,199	1,035,521	1,544,905	4
Commercial	1,487	430,731	450,031	5
Industrial	187	2,270,344	1,621,524	6
Total Metered Sales to General Customers (461)	18,873	3,736,596	3,616,460	
Private Fire Protection Service (462)	209		49,930	7
Public Fire Protection Service (463)	3		465,129	8
Other Sales to Public Authorities (464)	109	80,866	73,677	9
Sales to Irrigation Customers (465)	7	6,000	17,210	10
Sales for Resale (466)	2	967,236	511,023	11
Interdepartmental Sales (467)				12
Total Sales of Water	19,203	4,790,698	4,733,429	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
KOHLER	TAYLOR DR & ERIE AVE	530,428	279,641	1
SHEBOYGAN FALLS	TAYLOR DR & HWY 23	436,808	231,382	2
Total		967,236	511,023	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	419,260	1
Wholesale fire protection billed	45,389	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	480	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	465,129	
Forfeited Discounts (470):		
Customer late payment charges	20,909	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	20,909	
Miscellaneous Service Revenues (471):		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & MAIN REPAIRS, SERVICE REPAIRS	13,919	7
Total Miscellaneous Service Revenues (471)	13,919	
Rents from Water Property (472):		
RENTAL INCOME FROM RENTAL OF GEORGIA AVE FOR CELLULAR PHONE TOWER	15,180	8
Total Rents from Water Property (472)	15,180	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	29,465	10
Other (specify):		
METER CHARGES FOR SEWER ONLY AND SEWER DEDUCT METERS	2,711	11
Total Other Water Revenues (474)	32,176	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	395	390	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	395	390	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)	21,871	55,726	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	22,661	56,506	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	18,756	16,910	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)	395	390	16
Fuel or Power Purchased for Pumping (623)	379,393	361,922	17
Pumping Labor and Expenses (624)	138,030	135,707	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	31,063	17,375	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	9,638	9,734	22
Maintenance of Structures and Improvements (631)	29,396	26,255	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	28,901	20,860	25
Total Pumping Expenses	635,572	589,153	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	24,977	23,120	26
Chemicals (641)	166,242	123,835	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	349,247	316,358	28
Miscellaneous Expenses (643)	81,315	62,971	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	80,067	67,173	32
Maintenance of Water Treatment Equipment (652)	71,598	84,199	33
Total Water Treatment Expenses	773,446	677,656	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	38,462	36,567	34
Storage Facilities Expenses (661)	18,499	16,185	35
Transmission and Distribution Lines Expenses (662)	57,349	53,860	36
Meter Expenses (663)	54,096	47,628	37
Customer Installations Expenses (664)	46,326	34,327	38
Miscellaneous Expenses (665)	100,977	99,316	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	2,106	2,032	41
Maintenance of Structures and Improvements (671)	36,315	36,179	42
Maintenance of Distribution Reservoirs and Standpipes (672)	10,087	12,509	43
Maintenance of Transmission and Distribution Mains (673)	181,698	156,419	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	9,293	1,101	46
Maintenance of Meters (676)	42,375	47,771	47
Maintenance of Hydrants (677)	61,837	59,542	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	659,420	603,436	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	13,122	15,109	50
Meter Reading Labor (902)	36,580	30,334	51
Customer Records and Collection Expenses (903)	47,547	57,363	52
Uncollectible Accounts (904)	(404)	1,043	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	96,845	103,849	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	182,181	179,905	56
Office Supplies and Expenses (921)	24,978	25,475	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	33,090	18,543	59
Property Insurance (924)	45,716	41,839	60
Injuries and Damages (925)	49,286	42,244	61
Employee Pensions and Benefits (926)	367,398	298,357	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	23,393	23,217	65
Rents (931)		0	66
Maintenance of General Plant (932)	14,028	5,234	67
Total Administrative and General Expenses	740,070	634,814	
Total Operation and Maintenance Expenses	2,928,014	2,665,414	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		676,089	645,478	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF EXPENSE IS CHARGED TO SEWER UTILITY	18,281	20,196	2
Net property tax equivalent		657,808	625,282	
Social Security		94,168	93,282	3
PSC Remainder Assessment		4,657	4,564	4
Other (specify): PROPERTY TAX	LAND PURCHASED IN 05 NOT IN EQUIVALENT	351	0	5
Total tax expense		756,984	723,128	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231850				3
County tax rate	mills		7.173308				4
Local tax rate	mills		10.795873				5
School tax rate	mills		12.166590				6
Voc. school tax rate	mills		1.924577				7
Other tax rate - Local	mills		0.426404				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.718602				10
Less: state credit	mills		1.594877				11
Net tax rate	mills		31.123725				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.795873				14
Combined School Tax Rate	mills		14.091167				15
Other Tax Rate - Local	mills		0.426404				16
Total Local & School Tax	mills		25.313444				17
Total Tax Rate	mills		32.718602				18
Ratio of Local and School Tax to Total	dec.		0.773671				19
Total tax net of state credit	mills		31.123725				20
Net Local and School Tax Rate	mills		24.079533				21
Utility Plant, Jan. 1	\$	35,498,839	35,498,839				22
Materials & Supplies	\$	145,192	145,192				23
Subtotal	\$	35,644,031	35,644,031				24
Less: Plant Outside Limits	\$	941,266	941,266				25
Taxable Assets	\$	34,702,765	34,702,765				26
Assessment Ratio	dec.		0.809080				27
Assessed Value	\$	28,077,313	28,077,313				28
Net Local & School Rate	mills		24.079533				29
Tax Equiv. Computed for Current Year	\$	676,089	676,089				30
Tax Equivalent per 1994 PSC Report	\$	560,533					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	676,089					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	656,259		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	656,259	0	
PUMPING PLANT			
Land and Land Rights (320)	2,475		12
Structures and Improvements (321)	357,211		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	118,184		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,827,595	51,891	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	654,436		20
Total Pumping Plant	2,959,901	51,891	
WATER TREATMENT PLANT			
Land and Land Rights (330)	13,330		21
Structures and Improvements (331)	1,735,459	33,567	22
Water Treatment Equipment (332)	1,972,761	3,571,434	23
Total Water Treatment Plant	3,721,550	3,605,001	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			656,259	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>656,259</u>	
PUMPING PLANT				
Land and Land Rights (320)			2,475	12
Structures and Improvements (321)			357,211	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			118,184	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	15,000		1,864,486	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			654,436	20
Total Pumping Plant	<u>15,000</u>	<u>0</u>	<u>2,996,792</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			13,330	21
Structures and Improvements (331)	60,254		1,708,772	22
Water Treatment Equipment (332)	14,020		5,530,175	23
Total Water Treatment Plant	<u>74,274</u>	<u>0</u>	<u>7,252,277</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	32,176	50,877	24
Structures and Improvements (341)	760,563		25
Distribution Reservoirs and Standpipes (342)	994,251		26
Transmission and Distribution Mains (343)	13,230,092	887,531	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,876,703	62,842	30
Hydrants (348)	1,194,608	80,276	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	18,088,393	1,081,526	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	500,310	5,869	34
Office Furniture and Equipment (391)	24,702	1,403	35
Computer Equipment (391.1)	298,542	10,624	36
Transportation Equipment (392)	260,941	106,290	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	196,514	5,188	39
Laboratory Equipment (395)	25,400		40
Power Operated Equipment (396)	287,762	58,989	41
Communication Equipment (397)	50,759	407	42
SCADA Equipment (397.1)	216,656	72,708	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,861,586	261,478	
Total utility plant in service directly assignable	27,287,689	4,999,896	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	27,287,689	4,999,896	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			83,053	24
Structures and Improvements (341)			760,563	25
Distribution Reservoirs and Standpipes (342)			994,251	26
Transmission and Distribution Mains (343)	80,693		14,036,930	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	19,629		1,919,916	30
Hydrants (348)	2,598		1,272,286	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	102,920	0	19,066,999	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			506,179	34
Office Furniture and Equipment (391)	622		25,483	35
Computer Equipment (391.1)	45,014		264,152	36
Transportation Equipment (392)	47,574		319,657	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			201,702	39
Laboratory Equipment (395)			25,400	40
Power Operated Equipment (396)			346,751	41
Communication Equipment (397)			51,166	42
SCADA Equipment (397.1)			289,364	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	93,210	0	2,029,854	
Total utility plant in service directly assignable	285,404	0	32,002,181	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	285,404	0	32,002,181	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	94,222		23
Total Water Treatment Plant	94,222	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			94,222 23
Total Water Treatment Plant	0	0	94,222

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,333,942	32,347	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	0		30
Hydrants (348)	360,564	5,963	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,694,506	38,310	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	4,788,728	38,310	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,788,728	38,310	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		(16,004)	4,350,285 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)		16,004	382,531 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	4,732,816
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	4,827,038
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	4,827,038

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	343,537	2.00%	13,125	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	343,537		13,125	
PUMPING PLANT				
Structures and Improvements (321)	158,956	2.40%	8,573	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	60,640	3.50%	4,136	10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	647,769	3.30%	60,919	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	309,518	3.60%	23,560	15
Total Pumping Plant	1,176,883		97,188	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,137,737	2.50%	43,053	16
Water Treatment Equipment (332)	610,294	3.30%	123,798	17
Total Water Treatment Plant	1,748,031		166,851	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	245,747	2.20%	16,732	18
Distribution Reservoirs and Standpipes (342)	477,712	1.80%	17,897	19
Transmission and Distribution Mains (343)	2,142,501	1.00%	136,335	20
Fire Mains (344)	0	0.00%		21
Services (345)	0	0.00%		22
Meters (346)	853,707	5.00%	94,915	23
Hydrants (348)	240,747	1.90%	23,435	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					356,662	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	356,662	
321					167,529	8
322					0	9
323					64,776	10
324					0	11
325	15,000				693,688	12
326					0	13
327					0	14
328				8	333,086	15
	15,000	0	0	8	1,259,079	
331	60,254				1,120,536	16
332	14,020				720,072	17
	74,274	0	0	0	1,840,608	
341					262,479	18
342					495,609	19
343	80,693	8,806			2,189,337	20
344					0	21
345					0	22
346	19,629		2,412		931,405	23
348	2,598	3,304		15	258,295	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	3,960,414		289,314	
GENERAL PLANT				
Structures and Improvements (390)	176,876	2.20%	10,880	26
Office Furniture and Equipment (391)	14,700	6.00%	1,506	27
Computer Equipment (391.1)	229,223	25.00%	36,222	28
Transportation Equipment (392)	139,500	10.00%	23,815	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	143,517	6.00%	11,946	31
Laboratory Equipment (395)	17,518	6.00%	1,524	32
Power Operated Equipment (396)	129,612	6.00%	16,846	33
Communication Equipment (397)	50,759	9.00%	407	34
SCADA Equipment (397.1)	71,033	9.00%	22,771	35
Miscellaneous Equipment (398)	0	0.00%		36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	972,738		125,917	
Total accum. prov. directly assignable	8,201,603		692,395	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	8,201,603		692,395	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>102,920</u>	<u>12,110</u>	<u>2,412</u>	<u>15</u>	<u>4,137,125</u>	
390					187,756	26
391	622				15,584	27
391.1	45,014				220,431	28
392	47,574		6,019		121,760	29
393					0	30
394					155,463	31
395					19,042	32
396					146,458	33
397					51,166	34
397.1					93,804	35
398					0	36
399					0	37
	<u>93,210</u>	<u>0</u>	<u>6,019</u>	<u>0</u>	<u>1,011,464</u>	
	<u>285,404</u>	<u>12,110</u>	<u>8,431</u>	<u>23</u>	<u>8,604,938</u>	
					0	38
	<u>285,404</u>	<u>12,110</u>	<u>8,431</u>	<u>23</u>	<u>8,604,938</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	94,222	3.30%	17
Total Water Treatment Plant	94,222		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	407,885	1.00%	20 43,421
Fire Mains (344)	0		21
Services (345)	0		22
Meters (346)	0		23
Hydrants (348)	89,203	1.90%	24 7,059

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					94,222 17
	0	0	0	0	94,222
341					0 18
342					0 19
343					451,306 20
344					0 21
345					0 22
346					0 23
348					96,262 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	497,088		50,480
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	591,310		50,480
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	591,310		50,480

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	547,568
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	641,790
					0 38
	0	0	0	0	641,790

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		378,149		378,149	1
February		362,916		362,916	2
March		374,020		374,020	3
April		374,155		374,155	4
May		378,665		378,665	5
June		479,641		479,641	6
July		452,711		452,711	7
August		528,750		528,750	8
September		438,292		438,292	9
October		415,061		415,061	10
November		367,914		367,914	11
December		354,220		354,220	12
Total annual pumpage	0	4,904,494	0	4,904,494	
Less: Water sold				4,790,698	13
Volume pumped but not sold				113,796	14
Volume sold as a percent of volume pumped				98%	15
Volume used for water production, water quality and system maintenance				2,375	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,375	19
Volume pumped but unaccounted for				111,421	20
Percent of water lost				2%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				21,741	24
Date of maximum: 7/18/2005					25
Cause of maximum:					26
Summer Demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,618	27
Date of minimum: 12/31/2005					28
Total KWH used for pumping for the year				6,276,858	29
If water is purchased: Vendor Name: None					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	2,100	30	36	1
LAKE MICHIGAN	2	5,000	46	30	2
LAKE MICHIGAN	3	1,800	25	20	3

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	EIGHT EMERGENCY GENERATOR			FIVE 1
Location	72A PARK AVE LOW LIFT	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT	2
Purpose	P	S	P	3
Destination	T	D	D	4
Pump Manufacturer	PEERLESS	NOT AVAILABLE	ALLIS CHALMERS	5
Year Installed	1991	1971	1972	6
Type	CENTRIFUGAL	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	13,200	2,080	10,000	8
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	KOHLER	US MOTORS	9 10
Year Installed	1991	1971	2003	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	200	290	700	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	FIVE GEORGIA	FOUR	FOUR - ELECT MOTOR	14
Location	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT	72A PARK AVE HIGH LIFT	15
Purpose	B	S	S	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	2002	1990	1990	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,600	10,069	10,069	21
Pump Motor or Standby Engine Mfr	SIEMENS	CATERPILLAR	US ELECTRIC	22 23
Year Installed	2002	1990	2004	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	100	700	700	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	FOUR GEORGIA	NINE	ONE	1
Location	2935 GEORGIA AVE	72A PARK AVE LOW LIFT	72A PARK AVE HIGH LIFT	2
Purpose	B	P	P	3
Destination	D	T	D	4
Pump Manufacturer	PEERLESS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	2000	1959	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,600	9,000	10,069	8
Pump Motor or Standby Engine Mfr	GM	ALLIS CHALMERS	U S MOTOR	9
Year Installed	2000	1959	1990	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	100	150	700	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ONE EE	ONE GEO	ONE WILGUS	14
Location	4200 COUNTY RD OK	2935 GEORGIA AVE	WILGUS & TAYLOR	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	DEMING	ALLIS CHALMERS	SIEMANS ALLIS	18
Year Installed	1999	1971	1986	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	350	1,040	250	21
Pump Motor or Standby Engine Mfr	CRANE	U S ELECTRIC	SIEMANS ALLIS	22
Year Installed	1999	1971	1986	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	20	30	7	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SEVEN	SIX	TEN	1
Location	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	2A PARK AVE WASH PUMP	2
Purpose	S	P	P	3
Destination	T	T	T	4
Pump Manufacturer	DE LAVAL	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1931	1973	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	8,400	6,500	5,200	8
Pump Motor or Standby Engine Mfr	CUMMINS	LOUIS ALLIS	ALLIS CHALMERS	9
Year Installed	1991	1973	1959	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	200	150	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	THREE	THREE GAS	THREE GEORGIA	14
Location	72A PARK AVE LOW LIFT	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	15
Purpose	P	S	B	16
Destination	D	D	D	17
Pump Manufacturer	DE LAVAL	DE LAVAL	ALLIS CHALMERS	18
Year Installed	1951	1951	1971	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	6,800	6,800	1,040	21
Pump Motor or Standby Engine Mfr	ELECTRIC MACHINERY	CATERPILLAR	U S ELECTRIC	22
Year Installed	1951	1990	1971	23
Type	ELECTRIC	NATURAL GAS	ELECTRIC	24
Horsepower	350	400	30	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	THREE WILGUS	TWO	TWO GEO	1
Location	WILGUS AND TAYLOR	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	SIEMANS ALLIS	WORTHINGTON	ALLIS CHALMERS	5
Year Installed	1986	1937	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	6,380	1,040	8
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	ELECTRIC MACHINERY	U S ELECTRIC	9
Year Installed	1986	1937	1971	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	350	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	TWO WILGUS ELECTRIC	TWO WILGUS GAS		14
Location	WILGUS & TAYLOR	WILGUS & TAYLOR		15
Purpose	B	S		16
Destination	D	D		17
Pump Manufacturer	SIEMANS ALLIS	SIEMANS ALLIS		18
Year Installed	1986	1986		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	450	450		21
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	TELDYNE		22
Year Installed	1989	1986		23
Type	ELECTRIC	NATURAL GAS		24
Horsepower	20	30		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GEORGIA AVE STANDPIPE	EE TOWER	PAINE AVE TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	4
Year constructed	1959	1989	1972	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	200	132	132	9
				10
Total capacity in gallons (actual)	2,000,000	500,000	100,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		16
				17
Filters, type (gravity, pressure, other, none)		GRAVITY		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TAYLOR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1933		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	200		10
Total capacity in gallons (actual)	4,000,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15
			16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	34.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.625	92	0	0	0	92
M	D	0.750	214	0	0	0	214
M	D	1.000	682	0	0	0	682
M	D	1.250	683	0	0	0	683
M	D	1.500	679	0	0	0	679
P	D	2.000	0	180			180
M	D	3.000	187	0	0	0	187
M	D	4.000	30,892	0	664	0	30,228
M	D	6.000	490,878	41	4,322	0	486,597
M	D	8.000	177,316	419	173	0	177,562
M	D	10.000	42,674	0	94	0	42,580
M	D	12.000	213,563	750	18	0	214,295
M	D	14.000	5,567	0	0	0	5,567
M	D	16.000	62,267	1,899	24	0	64,142
M	D	18.000	3,247	0	0	0	3,247
A	T	20.000	3,522	0	0	0	3,522
M	D	20.000	12,363	0	0	0	12,363
M	D	24.000	3,637	1,540	409	0	4,768
M	T	24.000	17,904	0	0	0	17,904
M	D	30.000	9,772	0	0	0	9,772
M	T	30.000	7,475	0	0	0	7,475
M	T	36.000	663	0	0	0	663
Total Within Municipality			1,084,277	4,829	5,704	0	1,083,402
M	D	6.000	210	0	0	0	210
M	D	8.000	6,001	0	0	0	6,001
M	D	12.000	8,300	0	0	0	8,300
M	D	16.000	4,353	0	0	0	4,353
Total Outside of Municipality			18,864	0	0	0	18,864
Total Utility			1,103,141	4,829	5,704	0	1,102,266

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	293	0	0	0	293	30	1
0.750	18,496	400	253	0	18,643	2,203	2
1.000	309	5	3	0	311	17	3
1.500	272	4	0	0	276	13	4
2.000	255	4	0	0	259	22	5
3.000	53	3	0	0	56	20	6
4.000	32	0	0	0	32	3	7
6.000	9	2	0	0	11	9	8
10.000	2	1	0	0	3	3	9
Total:	19,721	419	256	0	19,884	2,320	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	65	14	1	1	0	212	293	1
0.750	17,239	963	73	16	0	352	18,643	2
1.000	50	191	27	17	0	26	311	3
1.500	10	176	19	27	0	44	276	4
2.000	0	137	43	39	0	40	259	5
3.000	0	23	9	7	0	17	56	6
4.000	0	6	15	5	0	6	32	7
6.000	0	0	7	0	1	3	11	8
10.000	0	0	0	0	2	1	3	9
Total:	17,364	1,510	194	112	3	701	19,884	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	32				32	1
Within Municipality	1,910	22	19		1,913	2
Total Fire Hydrants	1,942	22	19	0	1,945	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	764
Number of distribution system valves end of year:	3,264
Number of distribution valves operated during year:	205

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters charged to sewer department
Meter charges for sewer only and sewer deduct meters

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 613 Decrease - in 2004 there was an icing of intake incident that caused increased maintenance expenses - this did not occur in 2005.
Account 626 Increase - due to increase in utilities, and costs to trouble shoot a SCADA problem.
Account 641 Increase - due to increase in chemicals for new sedimentation basin.
Account 643 Increase - due to increase in utilities and RP valve inspection.
Account 651 Increase - due to maintenance in basin hatches and upgrades.
Account 664 Increase - due to increase in large customer taps.
Account 673 Increase - due to increase in watermain breaks in 05.
Account 903 Decrease - due to billing portion of expense to Storm water utility.
Account 923 Increase - due to expenses associated with bond issuance.
Account 926 Increase - due to increase in health ins fixed costs and claims.
Account 932 Increase - due to increase in office equip maint expense, maint of tile floors vs. carpet floors and increase in garbage removal.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.
Other local tax rate is for recreation.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.
If applicable, provide construction authorization.

Account 332 - Sedimentation basin put into service in 2005. 3,571,434.
Account 392 - Dump truck 88,351
1/2 ton pickup 17,939

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Account 343 - 16,004 was classified wrong in 2004 this should have gone to account 348.

Account 348 - 16,004 was classified in account 343 in 2004 and should have been in account 348.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Account 328 adj of 8.00 to bring into balance with book balance.

Account 348 adj of 15.00 to bring into balance with book balance.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All watermains installed in 2005 were financed with existing water utility funds, which are reimbursed through watermain assessments, water mains are assessed at \$20.00 per linear foot on each side of the street of whole frontage on each lot.

Water Services (Page W-22)

General footnotes

Water services are owned by the property owner in the City of Sheboygan.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Water services are owned by the property owner in the City of Sheboygan.

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

The Utility has a 10 year meter test program in place. Not more than every 10 years meters of 1" and smaller are removed from setting, replaced with either an already tested meter or a new meter. There are a few years where 2500 meters are scheduled to be removed and tested - we are working on a leveling this out so all years have approximately the same number of meters removed and tested.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

No - Utility is working on a plan for testing station meters.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The Sheboygan Water Utility has a valve turning program. Due to the amount of watermain installation and an increase in our fire hydrant flushing program we did not have enough man power to reach our 50% goal on valve turning for the year.
